

117TH CONGRESS
1ST SESSION

H. R. 3815

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2021

Ms. CHU (for herself, Mr. LEVIN of Michigan, Mr. BEYER, Mr. BLUMENAUER, Ms. BLUNT ROCHESTER, Mr. DANNY K. DAVIS of Illinois, Ms. DELBENE, Mr. HIGGINS of New York, Mr. KILDEE, Mr. LARSON of Connecticut, Mrs. CAROLYN B. MALONEY of New York, Ms. MOORE of Wisconsin, Ms. NORTON, Mr. PANETTA, Mr. PASCRELL, Mr. SUOZZI, and Mr. WELCH) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Promoting Respect for
3 Individuals’ Dignity and Equality Act of 2021” or as the
4 “PRIDE Act of 2021”.

5 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**

6 **TAIN LEGALLY MARRIED COUPLES.**

7 (a) IN GENERAL.—In the case of an individual first
8 treated as married for purposes of the Internal Revenue
9 Code of 1986 by the application of the holdings of Rev-
10 enue Ruling 2013–17—

11 (1) if such individual filed a return (other than
12 a joint return) for a taxable year ending before Sep-
13 tember 16, 2013, for which a joint return could have
14 been made by the individual and the individual’s
15 spouse but for the fact that such holdings were not
16 effective at the time of filing, such return shall be
17 treated as a separate return within the meaning of
18 section 6013(b) of such Code and the time pre-
19 scribed by section 6013(b)(2)(A) of such Code for
20 filing a joint return after filing a separate return
21 shall not expire before the date prescribed by law
22 (including extensions) for filing the return of tax for
23 the taxable year that includes the date of the enact-
24 ment of this Act; and

25 (2) in the case of a joint return filed pursuant
26 to paragraph (1)—

(B) section 6511(b)(2) of such Code shall not apply to any claim of credit or refund with respect to such return.

(b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN
MARITAL STATUS.—Subsection (a) shall apply only with
respect to amendments to the return of tax, and claims
for credit or refund, relating to a change in the marital
status for purposes of the Internal Revenue Code of 1986
of the individual.

17 SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-
18 PLES.

19 (a) IN GENERAL.—The Internal Revenue Code of
20 1986 is amended—

21 (1) in section 21(d)(2)—

(A) by striking “HIMSELF” in the heading
and inserting “SELF”; and

(B) by striking “any husband and wife”
and inserting “any married couple”;

1 (2) in section 22(e)(1)—

2 (A) by striking “husband and wife who
3 live” and inserting “married couple who lives”;
4 and

5 (B) by striking “the taxpayer and his
6 spouse” and inserting “the taxpayer and the
7 spouse of the taxpayer”;

8 (3) in section 38(c)(6)(A), by striking “husband
9 or wife who files” and inserting “married individual
10 who files”;

11 (4) in section 42(j)(5)(C), by striking clause (i)
12 and inserting the following new clause:

13 “(i) MARRIED COUPLE TREATED AS 1
14 PARTNER.—For purposes of subparagraph
15 (B), individuals married to one another
16 (and their estates) shall be treated as 1
17 partner.”;

18 (5) in section 62(b)(3)—

19 (A) in subparagraph (A)—

20 (i) by striking “husband and wife who
21 lived apart” and inserting “married couple
22 who lived apart”; and

23 (ii) by striking “the taxpayer and his
24 spouse” and inserting “the taxpayer and
25 the spouse of the taxpayer”; and

(B) in subsection (d)(1), by striking “husband and wife make” and inserting “married couple makes”;

(7) in section 165(h)(4)(B), by striking “husband and wife” and inserting “married couple”;

(11) in section 274(b)(2)(B), by striking “husband and wife” and inserting “married couple”;

(12) in section 643(f), by striking “husband and wife” in the second sentence and inserting “married couple”;

25 (13) in section 761(f)—

1 (A) in paragraph (1), by striking “husband
2 and wife” and inserting “married couple”; and

3 (B) in paragraph (2)(A), by striking “hus-
4 band and wife” and inserting “married couple”;

5 (14) in section 911—

6 (A) in subsection (b)(2), by striking sub-
7 paragraph (C) and inserting the following new
8 subparagraph:

9 “(C) TREATMENT OF COMMUNITY IN-
10 COME.—In applying subparagraph (A) with re-
11 spect to amounts received from services per-
12 formed by a married individual which are com-
13 munity income under community property laws
14 applicable to such income, the aggregate
15 amount which may be excludable from the gross
16 income of such individual and such individual’s
17 spouse under subsection (a)(1) for any taxable
18 year shall equal the amount which would be so
19 excludable if such amounts did not constitute
20 community income.”; and

21 (B) in subsection (d)(9)(A), by striking
22 “where a husband and wife each have” and in-
23 serting “where both spouses have”;

24 (15) in section 1244(b)(2), by striking “a hus-
25 band and wife filing”;

(16) in section 1272(a)(2)(D), by striking clause (iii) and inserting the following new clause:

3 “(iii) TREATMENT OF A MARRIED
4 COUPLE.—For purposes of this subparagraph
5 graph, a married couple shall be treated as
6 1 person. The preceding sentence shall not
7 apply where the spouses lived apart at all
8 times during the taxable year in which the
9 loan is made.”;

(17) in section 1313(c)(1), by striking “husband and wife” and inserting “spouses”;

19 (20) in section 2513—

“(1) IN GENERAL.—A gift made by one individual to any person other than such individual’s spouse shall, for the purposes of this chapter, be considered as made one-half by the individual and one-half by such individual’s spouse, but only if at the time of the gift each spouse is a citizen or resident of the United States. This paragraph shall not apply with respect to a gift by an individual of an interest in property if such individual creates in the individual’s spouse a general power of appointment, as defined in section 2514(c), over such interest. For purposes of this section, an individual shall be considered as the spouse of another only if the individual is married to the individual’s spouse at the time of the gift and does not remarry during the remainder of the calendar year.”;

20 (21) in section 2516—

(A) by striking “Where a husband and wife enter” and inserting the following:

23 "(a) IN GENERAL.—Where a married couple enters";
24 and

(B) by adding at the end the following new subsection:

3 “(b) SPOUSE.—For purposes of this section, if the
4 spouses referred to are divorced, wherever appropriate to
5 the meaning of this section, the term ‘spouse’ shall read
6 ‘former spouse’.”;

(22) in section 5733(d)(2), by striking “husband or wife” and inserting “married individual”;

9 (23) in section 6013—

14 (B) in subsection (a), in the matter pre-
15 ceding paragraph (1), by striking “husband and
16 wife” and inserting “married couple”;

(C) in subsection (a)(1), by striking “either the husband or wife” and inserting “either spouse”;

20 (D) in subsection (a)(2)—

(ii) by striking “his taxable year” and inserting “such spouse’s taxable year”;

25 (E) in subsection (a)(3)—

1 (i) by striking “his executor or admin-
2 istrator” and inserting “the decedent’s ex-
3 ecutor or administrator”;
4 (ii) by striking “with respect to both
5 himself and the decedent” and inserting
6 “with respect to both the surviving spouse
7 and the decedent”; and
8 (iii) by striking “constitute his sepa-
9 rate return” and inserting “constitute the
10 survivor’s separate return”;
11 (F) in subsection (b), by striking para-
12 graph (1) and inserting the following new para-
13 graph:
14 “(1) IN GENERAL.—Except as provided in para-
15 graph (2), if an individual has filed a separate re-
16 turn for a taxable year for which a joint return
17 could have been made by the individual and the indi-
18 vidual’s spouse under subsection (a) and the time
19 prescribed by law for filing the return for such tax-
20 able year has expired, such individual and such
21 spouse may nevertheless make a joint return for
22 such taxable year. A joint return filed under this
23 subsection shall constitute the return of the indi-
24 vidual and the individual’s spouse for such taxable
25 year, and all payments, credits, refunds, or other re-

1 payments made or allowed with respect to the sepa-
2 rate return of either spouse for such taxable year
3 shall be taken into account in determining the extent
4 to which the tax based upon the joint return has
5 been paid. If a joint return is made under this sub-
6 section, any election (other than the election to file
7 a separate return) made by either spouse in a sepa-
8 rate return for such taxable year with respect to the
9 treatment of any income, deduction, or credit of
10 such spouse shall not be changed in the making of
11 the joint return where such election would have been
12 irrevocable if the joint return had not been made. If
13 a joint return is made under this subsection after
14 the death of either spouse, such return with respect
15 to the decedent can be made only by the decedent's
16 executor or administrator.';

17 (G) in subsection (c), by striking "husband
18 and wife" and inserting "spouses";

19 (H) in subsection (d)(1), by striking "sta-
20 tus as husband and wife" and inserting "the
21 marital status with respect to each other";

22 (I) in subsection (d)(2), by striking "his
23 spouse" and inserting "the spouse of the indi-
24 vidual";

- 1 (J) in subsection (f)(2)(B), by striking
2 “such individual, his spouse, and his estate
3 shall be determined as if he were alive” and in-
4 serting “such individual, the individual’s
5 spouse, and the individual’s estate shall be de-
6 termined as if the individual were alive”; and
7 (K) in subsection (f)(3)—
8 (i) in subparagraph (A), by striking
9 “for which he is entitled” and inserting
10 “for which such member is entitled”; and
11 (ii) in subparagraph (B), by striking
12 “for which he is entitled” and inserting
13 “for which such employee is entitled”;
14 (24) in section 6014(b), by striking “husband
15 and wife” in the second sentence and inserting “a
16 married couple”;
17 (25) in section 6017, by striking “husband and
18 wife” and inserting “married couple”;
19 (26) in section 6096(a), by striking “of hus-
20 band and wife having” and inserting “reporting”;
21 (27) in section 6166(b)(2), by striking subparagraph (B) and inserting the following new subparagraph:
22
23

1 “(B) CERTAIN INTERESTS HELD BY MAR-
2 RIED COUPLE.—Stock or a partnership interest
3 which—

4 “(i) is community property of a mar-
5 ried couple (or the income from which is
6 community income) under the applicable
7 community property law of a State, or

8 “(ii) is held by a married couple as
9 joint tenants, tenants by the entirety, or
10 tenants in common,

11 shall be treated as owned by 1 shareholder or
12 1 partner, as the case may be.”;

13 (28) in section 6212(b)(2)—

14 (A) by striking “return filed by husband
15 and wife” and inserting “return”; and

16 (B) by striking “his last known address”
17 and inserting “the last known address of such
18 spouse”;

19 (29) in section 7428(c)(2)(A), by striking “hus-
20 band and wife” and inserting “married couple”;

21 (30) in section 7701(a)—

22 (A) by striking paragraph (17); and

23 (B) in paragraph (38), by striking “hus-
24 band and wife” and inserting “married couple”;

25 and

(31) in section 7872(f), by striking paragraph (7) and inserting the following new paragraph:

3 “(7) MARRIED COUPLE TREATED AS 1 PER-
4 SON.—A married couple shall be treated as 1 per-
5 son.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) The table of sections for subchapter B of
8 chapter 12 of the Internal Revenue Code of 1986 is
9 amended by striking the item relating to section
10 2513 and inserting the following new item:

"Sec. 2513. Gift by spouse to third party.".

“Sec. 6013. Joint returns of income tax by a married couple.”.

15 SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,
16 ETC.

17 (a) IN GENERAL.—The following provisions of the In-
18 ternal Revenue Code of 1986 are each amended by strik-
19 ing “his spouse” each place it appears and inserting “the
20 individual’s spouse”:

21 (1) Subsections (a)(1) and (d) of section 1.

22 (2) Section 2(b)(2)(A).

(3) Subsections (d)(1)(B) and (e)(3) of section

24 21.

- 1 (4) Section 36(c)(5).
- 2 (5) Section 179(d)(2)(A).
- 3 (6) Section 318(a)(1)(A)(i).
- 4 (7) Section 408(d)(6).
- 5 (8) Section 469(i)(5)(B)(ii).
- 6 (9) Section 507(d)(2)(B)(iii).
- 7 (10) Clauses (ii) and (iii) of section
- 8 613A(c)(8)(D).
- 9 (11) Section 672(e)(2).
- 10 (12) Section 704(e)(2).
- 11 (13) Subparagraphs (A) and (B)(ii) of section
- 12 911(c)(3).
- 13 (14) Section 1235(c)(2).
- 14 (15) Section 1563(e)(5).
- 15 (16) Section 3121(b)(3)(B).
- 16 (17) Section 4946(d).
- 17 (18) Section 4975(e)(6).
- 18 (19) Subparagraphs (A)(iv) and (B) of section
- 19 6012(a)(1).
- 20 (20) Section 7703(a).

21 (b) CONFORMING AMENDMENTS.—

22 (1) The following provisions of the Internal
23 Revenue Code of 1986 are each amended by striking
24 “his spouse” each place it appears and inserting
25 “the taxpayer’s spouse”:

1 “his taxable year” each place it appears and inserting
2 “the individual’s taxable year”:

3 (A) Section 2(b)(1).

4 (B) Section 7703(a)(1).

5 (4) The following provisions of the Internal
6 Revenue Code of 1986 are each amended by striking
7 “his taxable year” each place it appears and inserting
8 “the taxpayer’s taxable year”:

9 (A) Subparagraphs (B) and (C) of section
10 2(b)(2) (as amended by paragraph (1)(B)).

11 (B) Section 63(f)(1)(A).

12 (5) The following provisions of the Internal
13 Revenue Code of 1986 are each amended by striking
14 “his home” and inserting “the individual’s home”:

15 (A) Section 2(b)(1)(A).

16 (B) Section 21(e)(4)(A)(i).

17 (C) Section 7703(b)(1).

18 (6) The Internal Revenue Code of 1986, as
19 amended by this section, is amended—

20 (A) in section 2(a)(1)(A), by striking “his
21 two taxable years” and inserting “the tax-
22 payer’s two taxable years”;

23 (B) in section 2(a)(1)(B), by striking “his
24 home” and inserting “the taxpayer’s home”;

(D) in section 63(f)(4), by striking “his” both places it appears and inserting “the individual’s”;

8 (E) in section 105(b)—

12 (ii) by striking “by him”;

(G) in section 119(a), by striking “him, his spouse, or any of his dependents by or on behalf of his employer” and inserting “the employee or the employee’s spouse or dependents by or on behalf of the employer of the employee”;

(H) in section 119(a)(2), by striking “his” both places it appears and inserting “the employee’s”;

(I) in section 119(d)(3)(B), by striking “his spouse, and any of his dependents” and inserting “the employee’s spouse, and any of the employee’s dependents”;

(J) in section 129(b)(2), by striking “himself” and inserting “the spouse’s self”;

(K) in section 170(b)(1)(F)(iii)—

(i) by striking “his spouse” and inserting “the spouse of such donor”; and

(ii) by striking “his death or after the death of his surviving spouse if she” and inserting “the death of the donor or after the death of the donor’s surviving spouse if such surviving spouse”;

(L) in section 213(c)(1)—

(i) by striking “his estate” and inserting “the estate of the taxpayer”; and

(ii) by striking “his death” and inserting “the death of the taxpayer”;

(M) in section 213(d)(7), by striking “he” and inserting “the taxpayer”;

(N) in section 217(g)—

(i) by striking “, his spouse, or his dependents” in paragraph (2) and inserting

1 “or the spouse or dependents of such mem-
2 ber”;

3 (ii) by striking “his dependents” in
4 paragraph (3) and inserting “dependents”;
5 and

6 (iii) by striking “his spouse” each
7 place it appears in paragraph (3) and in-
8 serting “the member’s spouse”;

9 (O) in section 217(i)(3)(A), by striking
10 “his”;

11 (P) in section 267(c), by striking “his”
12 each place it appears and inserting “the individ-
13 ual’s”;

14 (Q) in section 318(a)(1)(A)(ii), by striking
15 “his” and inserting “the individual’s”;

16 (R) in section 402(l)(4)(D), by striking “,
17 his spouse, and dependents” and inserting “and
18 the spouse and dependents of such officer”;

19 (S) in section 415(l)(2)(B), by striking “,
20 his spouse, or his dependents” and inserting
21 “or the participant’s spouse or dependents”;

22 (T) in section 420(f)(6)(A), by striking
23 “his covered spouse and dependents” each place
24 it appears and inserting “the covered spouse
25 and dependents of such retiree”;

(U) in section 424(d)(1), by striking “his”
and inserting “the individual’s”;

(W) in section 911(c)(3), by striking
“him” each place it appears in subparagraphs
(A) and (B)(ii) and inserting “the individual”;

(X) in section 1015(d)(3), by striking “his spouse” and inserting “the donor’s spouse”;

11 (Y) in section 1563(e)—

12 (i) by striking “his children” both
13 places it appears in paragraphs (5)(D) and
14 (6)(A) and inserting “the individual’s chil-
15 dren”; and

16 (ii) by striking “his parents” both
17 places it appears in subparagraphs (A) and
18 (B) of paragraph (6) and inserting “the
19 individual’s parents”;

20 (Z) in section 1563(f)(2)(B), by striking
21 “him” and inserting “the individual”;

(AA) in section 2012(c), by striking “his spouse” and inserting “the decedent’s spouse”;

(BB) in section 2032A(e)(10), by striking
“his surviving spouse” and inserting “the dece-
dent’s surviving spouse”;

4 (CC) in section 2035(b)—

(ii) by striking “his spouse” and inserting “the decedent’s spouse”;

(DD) in subsections (a) and (b)(5) of section 2056, by striking “his”;

11 (EE) in section 2523(b)—

19 (iii) by striking “he” in paragraph (2)
20 and inserting “the donor”; and

(iv) by striking “him” each place it appears in the matter following paragraph (2) and inserting “the donor”;

(FF) in section 2523(d), by striking “himself” and inserting “the donor’s self”;

1 (GG) in section 2523(e), by striking “his
2 spouse” and inserting “the donor’s spouse”;

3 (HH) in section 3121(b)(3)—

4 (i) by striking “his father” in sub-
5 paragraph (A) and inserting “the child’s
6 father”;

7 (ii) by striking “his father” in sub-
8 paragraph (B) and inserting “the individ-
9 ual’s father”; and

10 (iii) by striking “his son” in subpara-
11 graph (B) and inserting “the individual’s
12 son”;

13 (II) in section 3306(c)(5)—

14 (i) by striking “his son” and inserting
15 “the individual’s son”; and

16 (ii) by striking “his father” and in-
17 serting “the child’s father”;

18 (JJ) in section 3402(l)—

19 (i) by striking “he” each place it ap-
20 pears in paragraphs (2) and (3)(A) and in-
21 serting “the employee”; and

22 (ii) by striking “his taxable year”
23 both places it appears in paragraph (3)(B)
24 and inserting “the employee’s taxable
25 year”;

(KK) in section 4905(a), by striking “his spouse” and inserting “such person’s spouse”;

(MM) in section 6103(e)(1)(A)(ii), by striking “him” and inserting “the individual”;

(NN) in section 7448(a)(8), by striking “his death” and inserting “the individual’s death”;

11 (OO) in subsections (d), (m), and (n) of
12 section 7448, by striking “his” each place it ap-
13 pears and inserting “the individual’s”;

14 (PP) in subsection (m) of section 7448, as
15 so amended, by striking “he” each place it ap-
16 pears and inserting “such judge or special trial
17 judge”; and

18 (QQ) in section 7448(q)—

19 (i) by striking "his" both places it ap-
20 pears and inserting "such judge's"; and

21 (ii) by striking “to bring himself” and
22 inserting “to come”.

